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ABSTRACT

Examined were the differences which existed in schools among the following four types of school districts during 1933-34: those including no urban territory; those in large cities of more than 10,000 population; those in small cities of 2,500 to 10,000 population; and those including both rural and urban territories. Data were obtained from the county superintendents' reports. Rural data were from 440 administrative units in counties with no single incorporated places of 2,500 or more population. Urban data were from 340 school systems located in all States, except Florida and West Virginia. Data for the urban-rural school systems were from Maryland, West Virginia, Virginia, North Carolina, Georgia, Florida, Alabama, southern Louisiana, and the mountain area of Utah. A total of 1,047,873 elementary and high school pupils in rural, 4,480,873 in urban, and 356,245 in county-unit schools were involved. Data covered enrollment, attendance, pupil-teacher ratio, school expenditures per pupil, the school term, source of receipts, staff salaries, and value of school properties, debts, and capital outlay. Findings included: average daily attendance per elementary school was 317 pupils in large city systems, 181 in small city systems, 38 in the rural school districts, and 111 in urban-rural systems; large city school systems provided, on the average, the longest school term; and rural schools received a larger percentage of revenue from State sources. (NQ)

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PERSONNEL AND FINANCIAL STATISTICS OF SCHOOL ORGANIZATIONS SERVING RURAL CHILDREN

1933–34

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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PERSONNEL AND FINANCIAL STATISTICS OF SCHOOL ORGANIZATIONS SERVING RURAL CHILDREN

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INTRODUCTION

Of the twenty-two and a half million pupils in average daily attendance in public day schools of the United States reported to the Office of Education for 1933–34, approximately half are in the rural and half in urban schools (rural, 10,894,121; urban, 11,564,069). The school districts in which the schools and children are located are classified as of four types: First, those which include no urban territory; second, the large cities of more than 10,000 population; third, the small cities of 2,500 to 10,000 population, both groups entirely urban in nature; and, fourth, districts in which rural and urban territory both are included, and in which substantially the same quality of service is offered to all pupils.

The purpose of this study is to show the differences which seem to exist in schools among the four types of school districts.

SOURCE OF MATERIAL AND METHODS OF SELECTION

In order that the data from the county superintendents' reports used in this study show the school situation in rural places, 1,200 counties were selected in which there were no single incorporated places of 2,500 population or more. They were, therefore, strictly rural counties according to the basis of differentiation used in the United States census. All States were represented in the original selection. Approximately one-third of the original number selected, or 440 administrative units of this group, provided practically complete returns. Included are 26 New England towns, 3 Louisiana parishes, and 411 counties well distributed throughout the United States. The 411 counties reporting represent about 15 percent of the total number of such units and about 22 percent of the total number of counties or similarly organized units in which there are no incorporated places of 2,500 population or more. Since the reports were returned by counties, data are not available concerning the exact number of school districts included. Assuming that the average number to a county is 62,[1] the number of rural school districts included

[1] Deffenbaugh, Walter S. and Covert, Timon. School Administrative Units, with special Reference to the County Unit. (Office of Education, Pamphlet No. 34, January 1933.)

will exceed 27,000, or approximately 20 percent, of the total number in 1932–33.

The urban school data are from 340 school systems located in all States, except Florida and West Virginia, which have no independent city school systems. One hundred and thirty of these are in groups I, II, and III [2] cities, ranging in size from 10,000 to 100,000 population and more; the other 210 are in groups IV and V [2] cities, with populations of 2,500 to 10,000. For the purposes of this study, the first, second, and third groups have been combined into one group as large city schools; the fourth and fifth groups are combined as small city schools.

Data for the urban-rural, or county unit, school systems are from Maryland, West Virginia, Virginia, North Carolina, Georgia, Florida, Alabama, and Louisiana in the southern section and Utah in the mountain section. A total of 5,885,116 elementary and high-school pupils, or nearly 26 percent of all public day-school pupils in average daily attendance reported to the Office of Education for 1933–34 are involved. Of this number, 1,047,873 (10 percent of the total in average daily attendance) were in rural, 4,480,998 (39 percent of the total) in urban, and 356,245 (20 percent of the total) were in county-unit schools. All data used, except those for the rural schools, were reported to the Office of Education for the Biennial Survey of Education, 1933–34.

METHOD OF PRESENTATION

Comparative statistical data are herein presented among the different types of districts indicated above. Some comparisons are made also with data for the United States as a whole where comparable figures are available from "Statistics of State School Systems, 1933–34" (Bulletin, 1935, No. 2, chapter II, Biennial Survey of Education in the United States, 1932–34).

The data are presented in five tables. Computations on the expenditures are based on the number of pupils in average daily attendance. Those on other items are based either on enrollment or average daily attendance, as indicated. The averages given are for both white and Negro schools, since separate data on the races are not generally available for all sections of the Nation.

It should be noted that whenever "cost per pupil" appears in the text or tables it is to be interpreted as the average cost per pupil in average daily attendance. This likewise applies to amounts per pupil for value of buildings, debts outstanding, debt payments, etc.

The five tables are as follows:

1. Ratios of pupils in average daily attendance to: staff, schools, buildings, and enrollment.

[2] Group I, 100,000 population and more in 1930; Group II, 30,000 to 99,999 population; Group III, 10,000 to 29,999; Group IV, 5,000 to 9,999; Group V, 2,500 to 4,999.

2. Average current expenditure per pupil for each of the six major accounting items for elementary and high schools combined.

3. Percentage analysis of receipts according to source.

4. Average salaries of supervisors, principals, teachers, and all staff members.

5. Value of school property, debt service costs, and capital outlay per pupil in average daily attendance.

FINDINGS

Wide disparities in attendance, expenditures, salaries, etc., between the urban and rural schools are shown in the tables. These differences appear in general between the urban and the rural schools for the country as a whole as well as among the school groups within the sections in tables 2 and 4.

Enrollment and Attendance

Table 1 shows that the large city systems have 317 pupils in average daily attendance per elementary school; the small city systems, 181 pupils; the rural school districts, 38 pupils; and urban-rural systems, 111 pupils. The average number of pupils per elementary school in the large city systems is therefore about twice as large as in the small city systems; eight times as large as in the rural districts; and nearly three times that in the urban-rural districts. The average number of pupils per high school for the country as a whole is 1,216 for the large city group, 308 for the small city group, 109 for the rural, and 290 pupils for the urban-rural groups, respectively.

Pupil-Teacher Ratio

The number of pupils in average daily attendance to each teacher employed in elementary schools is greatest (33.9) in the large city schools and smallest (25.4) in the rural schools. The fact that many one- and two-room rural schools of both elementary and secondary grade enroll as few as 10 to 20 pupils each accounts for this difference. That there are fewer pupils per teacher in secondary than in elementary schools in all groups (the number ranging from 21.8 to 27.8) is explained in part by the fact that the accrediting agencies have established a maximum pupil-teacher load for accredited schools, and in part by the fact that many high-school subjects are elective. Both have a tendency to increase the number of classes as well as the number of teachers, and to reduce the number of pupils per teacher in high schools.

Number of pupils to a school and building.—The number of pupils in average daily attendance per school as shown in table 1 increases from rural to urban-rural and as the population of the city increases, as would be expected. The numbers in elementary and high schools

by groups are as follows: Large city systems, 422; small city systems, 213; urban-rural, 133; rural, 46.

Attendance percentages.—The last three columns of table 1 show the percentages of enrolled pupils in average daily attendance. The high schools show a higher percentage of enrolled pupils in average daily attendance than the elementary schools. Among the different groups, the small cities show the highest percentage of pupils in average daily attendance, both for elementary (84.8) and for high schools (88.6). The rural schools had the lowest percentages, i. e., 70.5 and 83.3, respectively. The average for both types of schools in average daily attendance for the country as a whole is 85 percent of the enrollment.

Costs Per Pupil for Certain Designated Purposes

General control.—Of the four school groups, the highest expenditure per pupil for general control (table 2) in each section is found in the small cities. This is due in part to the fact that while the superintendents in places of 2,500 to 10,000 population are paid for service as supervisor-principal or supervisor as well as administrator, the salary is reported under general control. The rural schools of each section have the lowest expenditure per pupil for general control, except in the Mountain section. In this section the urban-rural systems spent less in amount per pupil, but a larger percentage of the total for general control.

Instruction.—An examination of the actual per pupil expenditure for instruction and of the percentage of the total current expenditure for instruction as presented in table 2 shows considerable variation within groups as well as among them. In general, the percentage of the total current expense devoted to instruction is between 70 and 80 for all groups and all sections and the average for the country as a whole is approximately 74 percent. There is considerable variation in the actual per pupil expenditure among the groups within sections as well as among the six sections if one makes comparisons among sections by groups. Comparing all groups, the lowest per pupil costs are found in the Southern section and the highest in the Northeast and Pacific sections, though the Mountain section spends more per capita for rural schools than the Pacific.

However, while per capita expenditures for instruction in the Southern States are lower in amount, the percentage of the total is higher than the corresponding group in any of the other sections with one exception, namely, the small city groups in each of the Pacific and Mountain sections.

Operation and maintenance.—Differences among sections in expenditure per pupil for operation are due in part to climatic conditions. The lower expenditures per pupil, both actual and relative, prevailing in the Southern section generally, as compared to the other sections,

are doubtless due in part to winter seasons of shorter duration with less consumption of fuel and light, and in part to more economical labor costs. There is a similar tendency toward lower costs per pupil for maintenance in the Southern section. Less rigorous climatic conditions apparently mean lower costs in school operation and maintenance.

Coordinate activities and auxiliary agencies.—Transportation expense [3] for rural schools is included under coordinate activities and auxiliary agencies. It is as important an expenditure in rural school systems as operation. Coordinate activities and auxiliary agencies is the second largest item of expense both relatively and actually in the rural schools in the Northeast, Southern, Mountain, and Pacific sections. Expenditure for these purposes is relatively large also for the urban-rural schools in the Southern and in the Mountain sections.

Fixed charges.—Fixed charges include rent, insurance fees, pensions, and retirement funds. The urban-rural schools have the lowest per pupil ($0.63) while the large cities have the highest ($1.92) per pupil per year for the purposes designated.

Total current expenditure per day.—The total current expenditure per pupil considered in table 2 has been reduced to a per diem basis for all sections and groups of schools. From these data comparative costs for equal school terms can be ascertained. The final column of table 2 gives the cost per pupil on the basis of a 100-day session.

The school term.—The large city school systems provide on the average the longest school term in all sections but one. In the Mountain section the small city schools were in session an average of 184.3 days; the large cities, 179.3 days; and the rural schools, 175.2 days. The longer term in the small cities cost $63.54 per pupil—$12.33 less than the shorter term of the large city systems. The rural schools of the Northern section provided a term 4.4 days longer than the small cities in the same section at a cost of $78.47, or $7.23 less per pupil for current expenditure. The rural school term reported in the Southern section was made possible in 1933–34 through Federal Government aid in the form of teachers' salaries. Receipts from Federal sources in the Southern rural schools as reported for this study represent about 15 percent of the receipts for teachers' salaries for 1933–34. Without this financial assistance rural schools throughout the section would have had a term shorter by 22 days, or a term of 126 days for the year. For all sections the rural school term was 156.2 days, 25.5 days shorter than the term of 181.7 days provided in the larger cities. The urban-rural term of 169.2 days was shorter by 9.1 days than that of the small cities, and 13 days longer than that of

[3] Blose, David T. Consolidation of Schools and Transportation of Pupils, 1931–32. (Office of Education Circular No. 132.)

the rural schools. The average term for all schools for the United States was 171.6 days.

SOURCE OF RECEIPTS

The percentage of total revenue and nonrevenue receipts received from each of the several sources is shown in table 3. The part played by Federal aid in keeping schools open in 1933–34 is indicated by the fact that 7.1 percent of the rural school receipts were derived from Federal sources as compared with 2.7 percent in urban-rural systems and 1 percent or less in city systems.

Rural schools received a larger percentage of revenue from State sources also than other groups. Roughly, a third in rural districts, a fourth in urban-rural districts, a fifth in small cities, and a sixth in large cities, came from State sources as reported in table 3.

AVERAGE SALARIES

The wide disparities characteristic of the average expenditures per pupil among school groups within sections and between the various sections of the Nation, are present also in the salaries paid to supervisors, principals, and teachers. (See table 4.)

Teachers' salaries.—Comparing salaries of the different groups within sections on the basis of data shown in table 4 one finds, throughout, a wide disparity in salaries between large urban and rural schools in favor of urban teachers—the larger the system, the higher the salary. Comparing salaries paid in the elementary schools of large city systems with those in rural school systems in the Northeast section there is a disparity of $1,212, or 135 percent, in favor of the city teachers. Comparing high-school salaries similarly there is a disparity of 62 percent. For the groups within the Southern section similar disparities are reported; that between large city and rural school salaries paid to elementary school teachers is 147 percent; for high-school teachers, 98 percent.

While comparisons within sections are probably those of greatest importance, since living costs and conditions may be expected to be somewhat similar, the range in salaries among groups and sections showing where the highest and lowest average salaries are paid is also of interest.

The widest disparity in teachers salaries is found if one makes his comparisons between the large cities of the Northeastern and the rural schools of the Southern sections. The differences are: 333 percent for elementary schools and 250 percent for high schools; for both combined there is a disparity of 323 percent. Between the average annual salary paid elementary rural school teachers in the Pacific section, i. e., $1,128, and that in the Southern section, i. e., $488, there is a disparity of $640, or 131 percent. In rural high

schools the average salaries were $1,252 in the Pacific and $785 in the Southern section, a difference of $467 per teacher, or 59 percent.

In the urban-rural school systems of the Southern section the average salary of elementary teachers was $807, which was $319, or 65 percent, more than the average ($488) paid in rural schools. In the high schools the salaries were $1,079 and $785, respectively, a difference of $294, or 37 percent, in favor of the urban-rural schools.

Supervisors, principals, and teachers' salaries.—In salaries of supervisors of elementary schools for all sections combined, the difference between large city and rural schools is $973, or 58 percent; of elementary principals, $1,314, or 84 percent; of elementary teachers, $1,070, or 182 percent; in the average salaries for the elementary staff combined, the difference is $1,126, or 189 percent.

The difference in average high-school salaries between the large city and the rural schools for all sections amounted in the supervisors' positions to $1,832, or 126 percent; for principals, $1,910, or 101 percent; for teachers, $1,206, or 127 percent; and for all staff members $1,228, or 126 percent.

Comparing the average salary of supervisors of elementary and high-school positions combined of large city and rural schools for all sections, we find a disparity of $1,186, or 73 percent; for principals, it is $1,327, or 75 percent; for teachers, $1,177, or 175 percent; and for all positions, or total staff, $1,218, or 178 percent.

The salaries of supervisors of elementary schools for all sections combined in urban-rural schools average 11 percent more than in the small city system, and about 6 percent more than in rural schools. The large city supervisor receives 50 percent more in salary than the urban-rural supervisor. Elementary principals of the urban-rural schools receive the smallest average salary paid principals in any of the four school groups. The urban-rural elementary teacher receives 39 percent more salary than the rural school teacher. The high-school supervisors in the urban-rural school systems receive more than the small city or rural school supervisors, though less than those in the large city school systems. Principals of county unit systems receive less than principals of other groups, while teachers receive more than in rural schools, but less than in city systems.

VALUE OF SCHOOL PROPERTIES

Table 5, is concerned with the value of school property, certain types of indebtedness, and capital outlay per pupil in average daily attendance. Because of incompleteness of a number of the replies received to the inquiries considered in this table, the number of units reporting on each of the different items is included. While the data in table 5 probably are not as representative as those presented in the

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other tables they are of interest and value. Since the number of units represented is shown, the reader can use his own judgment in forming conclusions based on the data given in the table. In connection with each item, however, he should consider the number of replies as shown in the table.

As indicated in table 5, the value of school property, land, buildings, and equipment shown for the school groups differs in amount per pupil for each of the six major items of current expense. The amount of the difference in value of school property per pupil between large and small cities is $191, or 65 percent; between large cities and rural schools, $352, or 265 percent; and between large cities and urban-rural systems, $264, or 115 percent. In the small cities the value of property per pupil is $294; in the rural schools, $133; and in the urban-rural school systems, $221, representing differences of 121 and 33 percent, respectively. For the United States as a whole the per capita value is $295, practically the same as that for the small cities.

DEBT SERVICE

The bonded debt per pupil shown in table 5 is 42 percent of the total property value per pupil in the large cities; 56 percent in small city school systems; 38 percent in rural schools; and 57 percent in urban-rural schools. The average bonded debt per pupil is less in rural districts than in city or urban-rural school systems.

Other forms of debt (table 5) are: Teachers' warrants issued in lieu of cash for salary; interest accrued, due and unpaid, and short-term loans. The averages show that the small city schools had the largest non-bonded debt, i. e., $20.66 per pupil. The large cities' indebtedness of $15.18 per pupil was 73 percent of that of the small cities; that of the rural schools, 71 percent; and that of the urban-rural school systems, 61 percent of that of small cities.

Reports received in this study indicate that the rural schools pay less in interest than any of the groups. The small cities pay 55 percent as much interest per pupil as the large cities; the rural schools, 24 percent; and the urban-rural schools 51 percent as much.

Redemption of bonds.—The large cities redeemed bonds (table 5) to the amount of $10.20 per pupil, or 5 percent of the amount of bonds outstanding in the systems reporting. The small cities redeemed bonds to the amount of $8.05 per pupil, or 4.8 percent of the amount outstanding; the rural schools, $6.02, or about 12 percent of the amount outstanding; the urban-rural schools, $5.60, or 2.5 percent of the amount outstanding. (See table for number of units reporting on each item.)

Payment into sinking funds.—The rural schools paid into sinking funds (table 5) to meet bond maturity to a greater degree than the other three groups of schools. However, small cities reported the

payment into this reserve fund of $7.91 per pupil, the largest amount of any group and representing about 5 percent of the outstanding debt. The amount per pupil paid into the sinking fund by urban-rural schools was the smallest ($1.61), or about 1.3 percent of the outstanding debt. The rural schools reported an amount per pupil of $7.72 paid into the sinking fund, or about 15 percent of the outstanding debt reported, in all cases calculated on a per pupil basis.

Short-term loans redeemed.—The large cities reporting paid $10.13 per pupil to retire loans contracted for short terms which were carried over the end of the fiscal year (table 5). These are largely accommodation loans resorted to in anticipation of the receipt of tax disbursements, State aid, etc. The urban-rural schools paid the smallest amount ($2.76 per pupil), or about 36 percent of the amount of $10.13 per pupil in the large cities, which latter was the largest average per pupil. The payment of short-term loans by small cities averaged $7.66 per pupil, or 76 percent of the large cities' average; and rural schools averaged $5.41, about 53 percent of the large city average.

Refunding bonds.—Comparatively few school organizations of any type reporting in this study issued new bonds for renewing loans represented by maturing bond issues (table 5). Only five large cities, two small cities, and seven counties reported issues of new bonds in payments of old bonds.

Amount in sinking fund.—The large cities reporting in table 5 have sinking funds equaling $41.32 per pupil. This is about 20 percent of their bonded indebtedness (per pupil). The small cities reported sinking funds equaling $15.75 per pupil, or about 9 percent of the bonded school debt of $166 per pupil. One hundred and forty-four counties reported $11.08 per pupil in the sinking funds in rural school districts, an amount equal to 21 percent of the bonded school debt of $51 per pupil reported by 250 counties.

Only two of the urban-rural systems reported an amount of $3.49 per pupil in sinking funds accounts. This was about 3 percent of the average of $126 per pupil reported by 27 such systems.

CAPITAL OUTLAY

Table 5 shows that 118 large cities reported $4.30 per pupil spent on the building program in 1933–34 in purchase of land, new buildings, or in improvement of plant. This was 60 percent greater than that spent by the small cities; 69 percent greater than spent by rural schools; and 30 cents, or 7 percent less than the $4.60 spent in the urban-rural schools. For the United States as a whole the expenditure per pupil for capital outlay was $2.64.

The relationship of the per pupil expenditures for capital outlay to the per pupil value of property for the various school groups is as follows: For large city school systems the capital outlay represented

less than 1 percent of the property value per pupil; for the small city school systems, less than 1 percent; for rural schools, about 2 percent; and for urban-rural, 2.1 percent. The urban-rural schools were, from this evidence, engaged to a greater extent than the other groups in building programs.

TABLE 1.—RATIOS OF PUPILS IN AVERAGE DAILY ATTENDANCE TO PERSONNEL, TO SCHOOLS, AND TO BUILDINGS IN RURAL SCHOOL DISTRICTS BY COUNTIES, IN URBAN SYSTEMS, AND IN URBAN-RURAL SCHOOL SYSTEMS, 1933–34

Schools	Average number of pupils in—												
	Elementary-school average daily attendance to each—			High-school average daily attendance to each—			Elementary- and high-school average daily attendance to each—				Percent of enrollment in average daily attendance		
	Teacher	Staff	School	Teacher	Staff	School	Teacher	Staff	School	Buildings	Elementary schools	High schools	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Rural school districts by counties	25.4	25.2	38	21.8	20.9	109	24.0	23.6	46	53	70.5	83.3	79.9
City groups I, II, and III combined	33.9	32.1	317	27.8	26.9	1,216	31.6	30.1	422	567	83.7	86.5	84.6
City groups IV and V combined	31.4	30.3	181	26.2	24.9	308	29.3	28.1	213	237	84.8	88.6	86.2
Urban-rural school systems	31.9	30.9	111	26.2	25.1	260	30.1	29.2	133	140	82.8	83.7	83.1
United States							26.9	25.8		92			85.0

TABLE 2.—COST PER PUPIL IN AVERAGE DAILY ATTENDANCE (ELEMENTARY AND HIGH SCHOOLS), WITH PERCENTAGE ANALYSIS IN RURAL SCHOOL DISTRICTS, BY COUNTIES, URBAN SYSTEMS, AND URBAN-RURAL SYSTEMS, 1933–34

Section [1] and schools	Number of units reporting	Length of school term (actual days in session)	Current expense items												Total current expense		Per pupil cost per diem	Cost per pupil per 100-day session
			General control		Instruction		Operation		Maintenance		Coordinate activities and auxiliary agencies		Fixed charges					
			Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Northeast:																		
Rural school districts, by counties [2]	87	174.0	$2.61	3.3	$55.23	70.4	$5.38	6.9	$2.02	2.6	$11.74	14.9	$1.49	1.9	$78.47	100	$0.45	$45.09
City groups, I, II, and III combined	13	185.6	4.48	4.2	83.38	77.9	9.41	8.8	3.38	3.2	4.06	3.8	2.25	2.1	106.96	100	.58	57.63
City groups, IV and V combined	30	169.6	4.56	5.2	59.31	69.4	10.12	11.8	2.43	2.8	7.28	8.5	2.00	2.3	85.70	100	.50	50.53
East North Central:																		
Rural school districts, by counties	43	167.7	1.48	2.4	43.84	70.2	7.36	11.8	2.31	3.7	6.21	9.9	1.26	2.0	62.46	100	.37	37.[illegible]
City groups, I, II, and III combined	22	178.6	2.70	3.2	63.93	74.9	10.66	12.5	2.48	2.9	3.15	3.7	2.38	2.8	85.30	100	.48	47.[illegible]
City groups, IV and V combined	30	175.7	3.84	6.4	42.66	71.1	9.00	15.1	2.59	4.3	.93	1.5	.99	1.6	60.01	100	.34	34.1[illegible]
West North Central:																		
Rural school districts, by counties	70	167.2	2.28	3.3	44.75	70.0	7.91	12.2	2.18	3.4	6.28	9.7	.91	1.4	64.31	100	.38	38.46
City groups, I, II, and III combined	18	182.8	3.06	3.8	60.64	75.9	9.40	11.8	3.39	4.2	2.89	3.6	.48	.7	79.86	100	.44	43.83
City groups, IV and V combined	30	180.2	4.12	7.2	41.43	71.8	8.06	13.9	1.94	3.4	1.17	2.0	.99	1.7	57.71	100	.32	32.03
Southern:																		
Rural school districts, by counties	165	148.3	1.03	3.4	21.78	73.6	1.26	4.3	.60	2.0	4.40	14.9	.52	1.8	29.59	100	.20	19.95
City groups, I, II, and III combined	32	182.3	1.17	2.1	46.79	80.6	4.98	8.6	1.74	3.3	1.48	2.5	1.86	3.2	58.02	100	.32	31.83
City groups, IV and V combined	60	179.2	3.10	8.6	26.22	73.2	3.42	9.5	1.53	4.3	.74	2.1	.84	2.3	35.85	100	.20	20.00
Urban-rural school systems [3]	40	169.1	1.23	2.9	32.28	77.0	3.24	7.7	1.25	3.0	3.28	7.8	.65	1.6	41.93	100	.25	24.79

[1] Northeast section—New York, New Jersey, Pennsylvania, Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, and Connecticut. Rural towns in New England. East North Central section—Ohio, Indiana, Illinois, Michigan, and Wisconsin. West North Central section—Minnesota, Iowa, Missouri, North Dakota, South Dakota, Nebraska, and Kansas. Southern section—Delaware, Maryland, Virginia, West Virginia, North Carolina, South Carolina, Georgia, Florida, Kentucky, Tennessee, Alabama, Mississippi, Louisiana, Arkansas, Oklahoma, and Texas. Mountain section—Montana, Idaho, Wyoming, Colorado, New Mexico, Arizona, Utah, and Nevada. Pacific section—Washington, Oregon, and California.

[2] Counties reporting rural school districts on a county basis through county school superintendent. These counties are not organized on the county unit system or plan. The district is the administrative unit.

[3] County unit systems.

TABLE 2.—COST PER PUPIL IN AVERAGE DAILY ATTENDANCE (ELEMENTARY AND HIGH SCHOOLS), WITH PERCENTAGE ANALYSIS IN RURAL SCHOOL DISTRICTS, BY COUNTIES, URBAN SYSTEMS, AND URBAN-RURAL SYSTEMS, 1933–34—Continued

Section and schools	Number of units reporting	Length of school term (actual days in session)	Current expense items												Total current expense		Per pupil cost per diem	Cost per pupil per 100-day session
			General control		Instruction		Operation		Maintenance		Coordinate activities and auxiliary agencies		Fixed charges					
			Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent	Cost per pupil	Percent		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Mountain:																		
Rural school districts, by counties	54	175.2	2.10	2.7	54.67	70.2	7.83	10.1	2.25	2.9	9.53	12.2	1.45	1.9	77.83	100	.44	44.42
City groups, I, II, and III combined	26	179.3	2.65	3.5	59.08	77.9	7.38	9.8	2.92	3.8	1.93	2.5	1.90	2.5	75.87	100	.42	42.31
City groups, IV and V combined	30	184.3	3.55	5.6	46.80	73.6	7.05	11.1	2.21	3.5	3.17	5.0	.76	1.2	63.54	100	.34	34.47
Urban-rural school systems	5	171.7	1.71	3.0	41.09	72.2	6.55	11.5	2.27	3.9	5.06	8.9	.25	.5	56.93	100	.33	33.16
Pacific:																		
Rural school districts, by counties	21	176.8	2.47	3.4	52.03	70.9	7.40	10.1	2.97	4.0	7.94	10.8	.60	.8	73.41	100	.41	41.52
City groups, I, II, and III combined	22	183.2	3.70	3.5	82.76	78.6	9.37	8.9	3.72	3.5	3.78	3.6	1.99	1.9	105.32	100	.57	57.49
City groups, IV and V combined	30	178.6	3.90	4.8	61.05	74.7	9.78	11.9	2.29	2.8	3.51	4.3	1.24	1.5	81.77	100	.46	45.78
All sections (averages):																		
Rural school districts, by counties	440	156.2	1.42	3.2	31.14	71.5	3.51	8.1	1.22	2.8	5.54	12.7	.74	1.7	43.57	100	.28	27.89
City groups, I, II, and III combined	130	181.7	3.02	3.5	66.98	77.5	8.77	10.1	2.82	3.3	2.91	3.4	1.92	2.2	86.42	100	.47	47.56
City groups, IV and V combined	210	178.3	3.70	6.1	43.80	72.4	7.29	12.0	2.09	3.5	2.56	4.2	1.08	1.8	60.52	100	.34	33.94
Urban-rural school systems	45	169.2	1.25	2.9	32.71	76.7	3.40	7.9	1.30	3.1	3.37	7.9	.63	1.5	42.66	100	.25	25.21
United States		171.6	2.86	4.2	49.91	73.9	6.93	9.9	2.13	3.2	3.84	5.7	1.81	3.1	73.58	100	.43	42.90

TABLE 3.—PERCENTAGE ANALYSIS OF REVENUE, AND OF NON-REVENUE RECEIPTS IN RURAL DISTRICTS BY COUNTIES, URBAN SYSTEMS, AND URBAN-RURAL SCHOOL SYSTEMS, 1933–34

Schools	Percent of receipts												
	Revenue sources								Nonrevenue sources				
	Federal	State	County	Local	Taxation for debt service	Other units for tuition	All other revenue receipts	Total percent revenue	Loans and bond sales	Sales of property insurance, etc.	Other nonrevenue	Total nonrevenue	Total revenue and nonrevenue
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Rural districts by counties	7.1	31.9	21.9	27.7	3.1	0.5	1.9	94.1	4.7	0.4	0.8	5.9	100
City groups, I, II, and III combined	.2	17.8	7.8	57.0	10.0	.6	2.3	95.7	3.7	.1	.5	4.3	100
City groups, IV and V combined	1.0	22.4	15.4	42.7	10.1	4.5	1.9	98.0	1.5	.1	.4	2.0	100
Urban-rural school systems	2.7	27.3	50.0	1.8	8.2	.1	.8	90.9	8.0	.3	.8	9.1	100

TABLE 4.—AVERAGE SALARIES PAID TO SUPERVISORS, PRINCIPALS, AND TEACHERS IN RURAL SCHOOL DISTRICTS BY COUNTIES, URBAN SCHOOL SYSTEMS, AND URBAN-RURAL COUNTY SCHOOL SYSTEMS, 1933–34

Section and school groups	Average salaries											
	Elementary schools				High schools				Average both levels combined			
	Supervisor	Principal	Teacher	Staff	Supervisor	Principal	Teacher	Staff	Supervisor	Principal	Teacher	Staff
1	2	3	4	5	6	7	8	9	10	11	12	13
Northeast:												
Rural school districts by counties [1]	[2] $3,405	$2,110	$900	$972		$1,151	$1,050	$1,058	[2] $3,146	$1,421	$967	$1,006
City groups, I, II, and III combined	3,083	3,764	2,112	2,159	$3,482	4,767	2,747	2,780	3,357	4,056	2,356	2,419
City groups, IV and V combined	2,393	2,864	1,332	1,363	2,251	2,940	1,397	1,326	2,316	2,908	1,383	1,426
East North Central:												
Rural school districts by counties	1,599	1,168	877	884	[3]	2,182	1,138	1,430	1,590	1,942	980	1,010
City groups, I, II, and III combined	2,652	3,203	1,696	1,758	3,501	4,512	2,274	2,319	2,824	3,479	1,901	1,954
City groups, IV and V combined	1,643	1,874	1,013	1,029	1,727	2,199	1,239	1,278	1,657	2,118	1,088	1,115
West North Central:												
Rural school districts by counties	1,070	1,191	470	472	1,755	1,703	819	887	1,618	1,610	537	556
City groups, I, II, and III combined	2,556	2,583	1,560	1,626	3,274	3,538	1,869	1,922	2,707	2,803	1,680	1,739
City groups, IV and V combined	1,329	1,227	931	940		1,844	1,165	1,203	1,329	1,653	1,044	1,069
Southern:												
Rural school districts by counties	1,333	1,147	488	493	1,412	1,537	785	795	1,264	1,408	556	583
City groups, I, II, and III combined	2,359	2,115	1,210	1,267	2,750	3,009	1,588	1,634	2,447	2,315	1,342	1,392
City groups, IV and V combined	1,307	1,242	697	718	1,776	1,656	919	957	1,541	1,425	779	808
Urban-rural school systems	1,818	1,427	807	827	2,780	1,884	1,079	1,113	2,898	1,623	889	914
Mountain:												
Rural school districts by counties		1,383	800	804	1,163	2,399	1,355	1,372	1,163	1,771	915	925
City groups, I, II, and III combined	2,291	2,105	1,296	1,357	1,990	3,236	1,558	1,622	2,222	2,405	1,396	1,456
City groups, IV and V combined	1,661	2,021	1,181	1,214		2,157	1,332	1,368	1,661	2,085	1,243	1,277
Urban-rural school systems	1,497	1,717	873	891		2,062	1,199	1,308	1,497	1,982	1,062	1,086
Pacific:												
Rural school districts by counties	1,274	2,660	1,128	1,149	1,977	3,194	1,252	1,317	1,586	2,927	1,165	1,200
City groups, I, II, and III combined	2,534	2,869	1,799	1,863	2,916	4,031	2,253	2,317	2,664	3,249	1,997	2,059
City groups, IV and V combined	1,271	1,894	1,264	1,289	1,515	2,356	1,735	1,726	1,385	2,122	1,452	1,481
All sections (average):												
Rural school districts by counties	1,681	1,556	588	597	1,457	1,882	950	976	1,617	1,778	671	685
City groups, I, II, and III combined	2,654	2,870	1,658	1,723	3,289	3,792	2,156	2,204	2,803	3,105	1,848	1,903
City groups, IV and V combined	1,605	1,728	1,040	1,063	1,617	2,109	1,282	1,321	1,196	1,932	1,139	1,170
Urban-rural school systems	1,774	1,424	806	826	2,779	1,835	1,083	1,116	1,847	1,608	891	916
United States				[4] 1,049				[5] 1,561				1,227

[1] 26 of these units are New England towns.
[2] Of the total number of 38 supervisors involved in this rural school computation 24 are paid by the State of Connecticut and supervised town schools.
[3] Only 1 reported at $3,300 per annum.
[4] For 22 States only.
[5] For 19 States only.

TABLE 5.—VALUE OF SCHOOL PROPERTIES, DEBT SERVICE COSTS, AND CAPITAL OUTLAY PER PUPIL IN AVERAGE DAILY ATTENDANCE IN RURAL SCHOOL DISTRICTS BY COUNTIES, URBAN SCHOOL SYSTEMS, AND URBAN-RURAL SCHOOL SYSTEMS, 1933–34

Schools	Value of school property		Bonded debt		Other forms of debt		Interest		Redemption of bonds		Payments into sinking fund		Short term loans redeemed		Paid by issue of new bonds (refunding)		Amount in sinking fund		Capital outlay	
	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil	Number of units reporting	Amount per pupil
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Rural school districts by counties [1]	357	$133	250	$51	230	$14.71	207	$2.68	178	$6.02	55	$7.72	83	$5.41	7	$21.73	144	$11.08	247	$2.55
City groups, I, II, and III, combined	130	485	125	202	66	15.18	129	11.16	116	10.20	19	2.97	46	10.13	5	10.82	60	41.32	118	4.30
City groups, IV and V combined	210	294	182	166	60	20.66	182	6.12	148	8.05	20	7.91	31	7.66	2	7.32	62	15.75	143	2.68
Urban-rural school systems	45	221	27	126	17	12.57	34	5.69	31	5.60	10	1.61	15	2.76	1	4.52	2	3.49	45	4.60
United States	49	295	48	127	35	14.41	48	6.10	48	[2] 9.35	12	2.40	.....	(2)	.....	.....	22	11.98	49	2.64

[1] For all sections there were 357 counties or equivalent, reporting rural districts for this study, for value of school properties; 250 on bonded debt; etc.
[2] Bonds and short-term loans included together.